

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
Evergreen, Louisiana

Annual Financial Statements

DECEMBER 31, 2013

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
Evergreen, Louisiana

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WM. PEARCE JAMIESON, C.P.A.(1991)

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

The Board of Commissioners
Webster Parish Fire Protection District #1
Evergreen, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Webster Parish Fire District No. 1, a component unit of the Webster Parish Police Jury, Minden, Louisiana, as of and for the year ended December 31, 2013, which collectively comprise the Webster Parish Fire District No. 1 basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Webster Parish Fire District No. 1 personnel. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

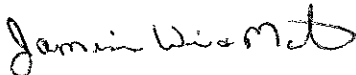
The management of the Webster Parish Fire District No. 1 is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

The budgetary comparison information on page 14 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. The other supplemental schedules on pages 21 through 23 are not a required part of the basic financial statements and are presented for purposes of additional analysis. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but were compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

Management has not presented management's discussion and analysis information that the Government Accounting Standards Board has determined is required to supplement, although not required to part of, the basic financial statements.



Minden, LA
June 26, 2014

BASIC FINANCIAL STATEMENTS

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
 Evergreen, Louisiana

Statement of Net Position
 December 31, 2013

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 100
Receivables	<u>178,191</u>
Total assets	<u><u>178,291</u></u>
LIABILITIES	
Liabilities:	
Accounts, salaries, and other payables	<u>-</u>
Total liabilities	<u><u>-</u></u>
NET POSITION	
Unassigned	<u>178,291</u>
Total net position	<u><u>\$ 178,291</u></u>

See accompanying notes and independent accountant's review report.

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
 Evergreen, Louisiana

Statement of Activities
 For the year ended December 31, 2013

	Governmental Activities:
	Net (Expense)/ Revenue
Governmental activities:	
Expenses:	
Fire Protection Fees	\$ 254,310
Miscellaneous	8,890
Total Expenses	<u>263,200</u>
 General Revenues:	
Ad Valorem Taxes	184,885
Fire Insurance Rebate	2,818
Other Income	<u>-</u>
Total General Revenues	187,703
 Change in Net Position	(75,497)
 Net position - beginning	<u>253,788</u>
 Net position - ending	<u><u>\$ 178,291</u></u>

See accompanying notes and independent accountant's review report.

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
 Evergreen, Louisiana

Balance Sheet - Governmental Fund
 December 31, 2013

	Special Revenue Fund
	<u> </u>
ASSETS	
Cash and cash equivalents	\$ 100
Accounts Receivable:	
Ad Valorem Taxes	<u>178,191</u>
Total assets	<u>\$ 178,291</u>
LIABILITIES & FUND EQUITY	
Liabilities:	
Accounts Payable	<u>\$ -</u>
Total liabilities	<u>-</u>
Deferred Inflows of Resources:	
Property Taxes Uncollected	<u>10,317</u>
Total deferred inflows of resources	<u>10,317</u>
Fund Balance:	
Fund Balance	
Unassigned	<u>167,974</u>
Total fund equity	<u>167,974</u>
Total liabilities and fund equity	<u>\$ 178,291</u>

See accompanying notes and independent accountant's review report.

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
Evergreen, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Government-Wide Financial Statement of Net Position
December 31, 2013

Amounts reported for governmental activities in the Statement of Net Position are different because:

Fund Balance, Total Governmental Fund (Statement C)	\$ 167,974
Deferred revenues are not financial resources and, therefore, are not reported in the governmental fund	<u>10,317</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 178,291</u>

See accompanying notes and independent accountant's review report.

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
 Evergreen, Louisiana

Governmental Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 For the year ended December 31, 2013

	Special Revenue Fund
Revenues:	
Ad Valorem Taxes	\$ 177,557
Fire Insurance Rebate	2,818
Other Income	-
Total revenues	<u>180,375</u>
Expenditures:	
Fire Protection Fees	254,310
Miscellaneous	8,890
Total expenditures	<u>263,200</u>
Excess of revenues over expenditures	(82,825)
Fund balance at beginning of year	<u>250,798</u>
Fund balance at end of year	<u>\$ 167,973</u>

See accompanying notes and independent accountant's review report.

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
 Evergreen, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
 Changes in Fund Balance of the Governmental Fund to the
 Statement of Activities
 For the Year Ended December 31, 2013

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ (82,825)
Some revenues reported in the statement of activities are not available as current financial resources and, therefore, are not reported as revenues in governmental fund	<u>7,328</u>
Change in Net Position of Governmental Activities (Statement B)	<u>\$ (75,497)</u>

See accompanying notes and independent accountant's review report.

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
Evergreen, Louisiana

Notes to Financial Statements
As of and for the year ended December 31, 2013

INTRODUCTION

The Webster Parish Fire Protection District #1 was created by resolution of the Webster Parish Police Jury in August 1980. The Webster Parish Police Jury served as the governing authority for the District until May 1987. In May 1987, the Claiborne Parish Police Jury created the Evergreen Fire Protection District in Claiborne Parish. At that time, the Webster Parish Police Jury passed a new resolution to coincide with the Claiborne Parish resolution. A Board of Commissioners was established consisting of two commissioners appointed by each police jury and a fifth commissioner appointed by those four. The fifth commissioner also serves as chairman of the board.

The Evergreen Volunteer Fire Department was established as a not-for-profit corporation in January 1987.

In May 1987, the Webster Parish Fire Protection District #1 entered into an agreement with the Evergreen Volunteer Fire Department. The Department agreed to provide fire protection for the District in consideration of all of the ad valorem taxes collected by the District. The agreement is for an indefinite time, cancelable by either party on six months' notice.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.

A. BASIS OF PRESENTATION

The Webster Parish Fire Protection District #1's financial statements are prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The accompanying basic financial statements have been prepared in conformity with GASB Statement 34 *Basic Financial Statements and Management's Discussion and Analysis -- for State and Local Governments*. The more significant accounting policies established in GAAP and used by the District are discussed below.

B. REPORTING ENTITY

The district is a component unit of the Webster Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the district because it appoints a voting majority of the board and has the ability to impose its will upon them.

The accompanying financial statements present information only on the funds maintained by the district and do not represent information on the police jury, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
Evergreen, Louisiana

Notes to Financial Statements
As of and for the year ended December 31, 2013

C. BASIC FINANCIAL STATEMENTS

Government-Wide Statements

The District's basic financial statements include both government-wide (reporting the funds maintained by the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. All of the District's activities are categorized as governmental activities. The District does not have any business-type activities.

In the government-wide Statement of Net Position, the governmental activities column is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables, as well as long-term debt and obligations. The District's net position are reported in two parts - invested in capital assets, net of related debt, and unrestricted net assets. Fiduciary funds are excluded from the government wide statements.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions. The functions are also supported by general government revenues (certain intergovernmental revenues, interest from deposits, extraordinary items, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating, and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while capital grants reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue.

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

Fund Financial Statements

The District uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain clerk functions and activities. A fund is defined as a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses.

The following fund types are used by the Webster Fire Protection District #1:

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
Evergreen, Louisiana

Notes to Financial Statements
As of and for the year ended December 31, 2013

Governmental Funds – The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental fund of the District:

Special Revenue Fund

The Special Revenue Fund accounts for transactions relating to the collection and disbursement of ad valorem taxes received by the district.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual: The governmental funds in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual: The governmental funds and agency funds in the fund financial statements are presented on the modified accrual basis of accounting. Under modified accrual basis of accounting, revenues are recorded when susceptible to accrual: i.e., both measurable and available. Available means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, and expenditures related to compensated absences is recognized when due.

E. BUDGETS

The District follows these procedures in establishing the budgetary data reflected in these financial statements: (1) The Chairman of the Board prepares a budget and submits to the Board of Commissioners, (2) The budget is adopted through passage of a resolution by the Board of Commissioners, (3) All budgetary appropriations lapse at the end of each fiscal year.

The following schedule reconciles the excess (deficiency) of revenues over expenditures as shown on the budgetary basis statements with the amounts shown on the GAAP basis statements:

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
 Evergreen, Louisiana

Notes to Financial Statements
 As of and for the year ended December 31, 2013

	Special Revenue <u>Fund</u>
Year ended December 31, 2012	
Excess (deficiency) of revenues over expenditures, GAAP basis	\$ (82,825)
(Increase) / Decrease in receivables	75,498
Increase / (Decrease) in payables	-
Increase / (Decrease) in deferred revenues	<u>7327</u>
Excess (deficiency) of revenues over expenditures, Cash basis	<u>\$ -</u>

F. ENCUMBRANCES

Encumbrance accounting is not employed.

G. CASH

Cash includes amounts in interest-bearing demand deposits. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

H. INVESTMENTS

Investments are limited by Louisiana revised Statute 33:2955 and the district's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments, however, if the maturities are 90 days or less, they are classified as cash equivalents.

I. FIXED ASSETS

Capital assets are reported in the government-wide financial statements at historical cost. Additions, improvements or other capital outlays that significantly extend the useful life of an asset are capitalized. Costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on a straight line basis over the estimated useful life of the asset. As of December 31, 2013, the Evergreen Fire District had no capital assets.

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
Evergreen, Louisiana

Notes to Financial Statements
As of and for the year ended December 31, 2013

J. COMPENSATED ABSENCES

Due to the fact that the district has no employees, the district does not maintain a formal vacation and sick leave policy.

K. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities in the statement of net position. In the fund financial statements, the face amount of debt is reported as other financing sources and payment of principal and interest are reported as expenditures.

L. FUND EQUITY

In the fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by parties for a specific future purpose.

In government-wide statements, equity is classified as invested in capital assets, net of related debt, restricted net position and unrestricted net position.

2. LEVIED TAXES

The District has a levy of 10.00-mill ad valorem tax. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

3. CASH AND CASH EQUIVALENTS

At December 31, 2013, the district has cash and cash equivalents totaling \$100 in interest-bearing demand deposits. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of pledged securities plus the federal deposit insurance must at all times at least equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2013, the district has \$100 in deposits (collected bank balances). These deposits are secured from risk by \$100 of federal deposit insurance. The district does not have pledged securities as of December 31, 2013.

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
Evergreen, Louisiana

Notes to Financial Statements
As of and for the year ended December 31, 2013

4. RECEIVABLES

The following is a summary of receivables at December 31, 2013 in the special revenue fund:

Ad valorem taxes	<u>\$178,190</u>
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5. RELATED PARTY TRANSACTIONS

The Webster Parish Fire District #1 has a working relationship with the Evergreen Volunteer Fire Department. The Fire District collects the ad valorem taxes and transfers the money as needed to the Fire Department, which maintains fire protection services in the area.

6. LITIGATION AND CLAIMS

The district was not involved in any litigation as of December 31, 2013 nor was it aware of any unasserted claims.

7. SUBSEQUENT EVENTS

Subsequent events have been evaluated through June 26, 2014. This date represents the date the financial statements were available to be issued

REQUIRED SUPPLEMENTAL INFORMATION

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
 Evergreen, Louisiana

Governmental Fund Types
 Statement of Revenues, Expenditures and Changes in
 Fund Balance - Budget (Cash Basis) and Actual
 For the Year Ended December 31, 2013

	<u>Special Revenue Fund</u>			
	<u>Budgeted Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
				<u>Over (Under)</u>
Revenues				
Ad Valorem Taxes	\$ 274,667	\$ 185,313	\$ 260,382	\$ 75,069
Fire Insurance Rebate	2,500	2,500	2,818	318
Other Income	600	600	-	(600)
Total Revenues	<u>277,767</u>	<u>188,413</u>	<u>263,200</u>	<u>74,787</u>
Expenditures				
Fire Protection Fees	277,767	188,413	254,310	(65,897)
Miscellaneous	-	-	8,890	(8,890)
Total Expenditures	<u>277,767</u>	<u>188,413</u>	<u>263,200</u>	<u>(74,787)</u>
Excess (Deficiency) Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning Fund Balance	<u>100</u>	<u>100</u>	<u>100</u>	<u>-</u>
Ending Fund Balance	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ -</u>

See independent accountant's review report.

OTHER REPORTS

JAMIESON, WISE & MARTIN

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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

The Board of Commissioners
Webster Parish Fire Protection District #1
Evergreen, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Webster Parish Fire Protection District #1 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District's compliance with certain laws and regulations during the year ended December 31, 2013 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenses in an amount or of a nature that would require them to undergo the bid process.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required lists and no violations of the code of ethics were noted.

3. Obtain from management a listing of all employees paid during the period under examination.

The Webster Parish Fire District #1 did not pay any employee during the period.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The District did not have any employees per agreed-upon procedure (3) to check against a list in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original and amended budgets for 2013.

6. Trace the budget adoption and amendments to the minute book.

Per the minutes, the District's original budget was approved at the December 2, 2012 board meeting. The amended budget was approved at the July 1, 2013 board meeting.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budgeted revenues did not exceed actual for 2013. Actual expenditures for the year were below budgeted expenses. Under GASB 14 the Webster Parish Fire Protection District is considered a component unit of the Webster Parish Police Jury and would be reported as a special revenue fund in the Police Jury's financial statements. RS 39:1311 exempts amendments to special revenue funds if less than \$500,000.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of the images of the cancelled checks indicated approval from Denise Miller, Secretary/Treasurer for all invoices paid. We considered the signature of the Sec/Treasurer on the cancelled check as approval of invoices paid.

Meetings

- 9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Webster Parish Fire Protection District #1 has complied with the open meetings law.

Debt

- 10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We examined all bank deposits for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

- 11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advance, or gifts.

The Webster Parish Fire Protection District #1 has no employees. There were no payments that appeared to be advances or bonuses to any individuals.

Our prior year report, dated June 27, 2013, did not include any comments or unresolved matters.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Webster Parish Fire Protection District #1 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of

the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink, appearing to read "Jamin W. Smith". The signature is fluid and cursive, with a large, stylized initial "J" and "S".

Minden, Louisiana
June 26, 2014

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana government agencies. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected governmental officials should sign the document, in lieu of such a resolution.

The completed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to my office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

_____ (Date Transmitted)

(Auditors)

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [☒] No [☐]

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [☒] No [☐]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [☒] No [☐]

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [☒] No [☐]

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No [☐]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [☒] No [☐]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [☒] No [☐]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [☒] No [☐]

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements,

without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [☒] No [☐]

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [☐] No [☐]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

<u>Denise L. Miller</u>	Secretary	<u>1-15-2014</u>	Date
_____	Treasurer	_____	Date
_____	President	_____	Date

OTHER SUPPLEMENTAL SCHEDULES

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
Evergreen, Louisiana

Schedule of Compensation Paid Board Members
For the Year Ended December 31, 2012

The following serve on the Board of Commissioners without compensation:

Randy Crittenden	Chairman
Denise G. Miller	Secretary/Treasurer
Larry Blalock	Commissioner
Glenn Johnston	Commissioner
Buddy D. Thomas	Commissioner

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
Evergreen, Louisiana

Summary Schedule of Prior Year Findings
As of and for the year ended December 31, 2013

There were no findings for the year ended December 31, 2012.

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
Evergreen, Louisiana

Current Year Findings
As of and for the year ended December 31, 2013

There were no findings for the year ended December 31, 2013.